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Exhibit 3

Bankruptcy Accounting Advisory Services Engagement Letter



Contract Work Authorization (CWA)

This Contract Work Authorization ("CWA") No. 11320 is issued under and pursuant to the Blanket Agreement or Master Service Agreement No. 4400011341 dated 1/17/2018 (the "MSA") between the below-named Contractor ("Contractor"), a Delaware Limited Liability Partnership, and Pacific Gas and Electric Company ("PG&E"), a California corporation with its headquarters located at 77 Beale Street, San Francisco, California 94105. Contractor shall perform all Work under this CWA pursuant to and in accordance with the terms and conditions of the MSA.

Contractor's
Legal Name: PricewaterhouseCoopers LLP

Total Number of Pages: 14

Contractor's
Address: 300 Madison Avenue
New York, NY 10017

Project Name: Tax Consulting Services

Job Location: various

WORK: Contractor shall, at its own risk and expense, perform the Work described in this Contract Work Authorization and furnish all labor, equipment, and materials necessary to complete the Work as summarized below and as more fully described in Attachment 1, Tax Consulting Letter

The following illustrates the nature of the services intended to be covered by this engagement letter:

- ☐ Advice, answers to questions on federal, state and local, and international tax matters, including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually determined to be necessary.
 - ☐ Advice and/or assistance with respect to matters involving the Internal Revenue Service ("IRS") or other tax authorities on an as-needed or as-requested basis.
- These examples are not meant to limit the services we may provide to Client under the terms of this engagement letter. PwC may also perform other tax compliance and consulting services as agreed to with Client. Such services will be performed when one or more statements of work are issued under this engagement letter, a form of which is attached as Exhibit A ("Statement of Work").

Your work under this Agreement is subject to the applicable procedures and/or processes approved by the Bankruptcy Court in PG&E's bankruptcy proceeding (Bankruptcy Case No. 19-30088 (DM)) in the United States Bankruptcy Court, Northern District of California, San Francisco Division for the retention of counsel [outside professionals] and those procedures and processes are expressly incorporated herein, as they may be changed from time to time by the Bankruptcy Court.

ATTACHMENTS: Each of the following documents are attached to this CWA and are incorporated herein by this reference:

Attachment 1: Tax Consulting Letter

CWA TERM: This CWA is effective upon signature by both parties and expires on 1/13/2023. Time is of the essence.

CWA COMPLETION: Contractor shall commence performance hereof when directed to do so by PG&E and Work shall be completed by the completion date of 1/13/2023.

CONSIDERATION: As full consideration for satisfactory performance of the Work under this CWA by Contractor, PG&E's total obligation to Contractor shall not exceed the following amount. This amount is inclusive of all taxes incurred in the performance of the Work. Any change to this amount shall only be authorized in writing by a PG&E CWA Change Order, fully executed by both PG&E and Contractor.

TOTAL: See Attached Tax Consulting Letter for hourly rates

THE PARTIES, BY SIGNATURE OF THEIR AUTHORIZED REPRESENTATIVES, HEREBY AGREE TO THE TERMS OF THIS CONTRACT WORK AUTHORIZATION.

PACIFIC GAS AND ELECTRIC COMPANY		CONTRACTOR: PRICEWATERHOUSECOOPERS LLP	
Signature		Signature	
Name	Elizabeth Min	Name	Josh Arnold
Title	Senior Tax Director	Title	Partner
Date	2/14/2020	Date	01/26/2020



ADMINISTRATION			
PG&E Negotiator	Andy Kamimura	Contractor Represent	
Phone	(925) 415-2516	Phone	
Email	[enter Address]	Email	
Accounting Reference	[enter Account # if known or Delete]		
PG&E Work Supervisor:	[enter Name]	Phone:	[enter #]
INVOICE INSTRUCTIONS: Contractor shall send invoices for each payment when due, showing the CWA number, to: PACIFIC GAS AND ELECTRIC COMPANY	Send ORIGINAL Invoice to:	Invoices should be uploaded to Collaboratti or emailed to GenlCnslLawPaymentProcessingGroup@pge.com.	
	For information regarding invoice status, call PG&E's Paid Help Line at (800) 756-PAID (7243) or go to AP Web Reporting site at www.pge.com/actpay . *Note: Contractors using PG&E's electronic invoicing system do not need to mail a copy of the invoice to PG&E Accounts Payable.		

INTERNAL PG&E USE ONLY		
Distribution Date		
Distribution of Copies:	<input type="checkbox"/> Document Services (Signed Original Copy) Mail Code N5D 245 MARKET ST., SAN FRANCISCO	<input type="checkbox"/> Contractor (Signed Original Copy)
	<input type="checkbox"/> Work Supervisor	<input type="checkbox"/> Manager
	<input type="checkbox"/> Invoice Approver	<input type="checkbox"/> Supervisor
	<input type="checkbox"/> V.P.	<input type="checkbox"/> Sourcing/ Purchasing
	<input type="checkbox"/> Director	<input type="checkbox"/> Law



January 13, 2020

Elizabeth Min, Senior Director Tax
PG&E Corporation
77 Beale Street
San Francisco, CA 94105

Dear Elizabeth,

This engagement letter confirms that PG&E Corporation ("you" or "Client") has engaged PricewaterhouseCoopers LLP ("we" or "us" or "PwC") to provide the services described below. Client may procure services under this engagement letter for itself and for those of its consolidated subsidiaries or affiliates that Client binds to this engagement letter by its signature or which separately agree to the provisions of this engagement letter (collectively, the "Subsidiaries").

Scope of Our Services

You have requested that PwC perform the following services (the "Services"):

(a) Recurring Tax Services

From time to time, Client may request PwC to provide services that may not be significant enough to require a separate engagement letter or Statement of Work. Subject to our acceptance, PwC will provide such services necessary to respond to matters presented to PwC by Client, or matters PwC brings to the attention of Client for which Client agrees PwC should provide assistance. The following illustrates the nature of the services intended to be covered by this engagement letter:

- We will provide advice, answers to questions on federal, state and local, and international tax matters, including research, discussions, preparation of memoranda, and attendance at meetings relating to such matters, as mutually determined to be necessary.
- We will provide advice and/or assistance with respect to matters involving the Internal Revenue Service ("IRS") or other tax authorities on an as-needed or as-requested basis.

These examples are not meant to limit the services we may provide to Client under the terms of this engagement letter. All services and deliverables provided hereunder are subject to your review and approval. We will keep you fully apprised of the nature of any services we are providing under this section. All related periodic billings (see discussion below) will describe the services rendered during the period.

(b) Other Tax Services

PwC may also perform other tax compliance and consulting services as agreed to with Client. Such services will be performed when one or more statements of work are issued under this engagement letter, a form of which is attached as Exhibit A ("Statement of Work"). Each Statement of Work will describe the Services to be performed, the expected schedule for

PricewaterhouseCoopers LLP, www.pwc.com/us

Three Embarcadero Center, San Francisco, CA 94111-4004, (T): 415-498-5000, (F): 415-498-7100



PG&E Corporation
January 13, 2020

performance, the amounts that Client will pay for those Services, and any other relevant information. This engagement letter does not obligate either party to enter into any Statements of Work. If there is a conflict between the terms contained in the main body of this engagement letter and a Statement of Work, the following order of precedence shall apply: (i) the Statement of Work and then, (ii) the main body of this engagement letter.

Use of PwC Technology

Certain internet based PwC Technology may be made available to you during our engagement as a convenience to support PwC's provision of Services to you. PwC Technology that may be provided to you include PwC's proprietary collaboration tools, software, databases, portals and platforms, all related documentation, as well as any modifications, derivatives or enhancements to them (collectively "PwC Technology"). Should you elect to use such PwC Technology, you understand that access to the PwC Technology is provided "as is" without any express or implied warranties. Client must inform Client's PwC team of the names of the Client personnel whom the Client authorizes to access and use the PwC Technology on Client's behalf (the "Client Users"). Client shall not give access to the PwC Technology to any third party, including, without limitation, to any third party consultants, contractors, or other persons who are not active employees of Client, without specific written authorization from PwC, PwC having been advised by Client that such persons are not active employees of Client. Any such third party expressly authorized by PwC in writing shall be deemed a "Client User" for purposes of this engagement letter. You will remain responsible for promptly notifying PwC of any changes to the list of Client Users who are authorized to access the PwC Technology, as well as the access rights relating to your information for each Client User. You shall remain responsible for all use and access of the PwC Technology by Client Users. Any access credentials issued by PwC are unique to each Client User and must not be shared, even between Client Users.

The information available to you on or through the PwC Technology during an engagement shall be information relating to the performance and delivery of the relevant Services and deliverables, and if applicable, information relating to the twelve (12) month period preceding such relevant Services and deliverables. PwC Technology is not designed or intended to form part of your permanent records, and you are responsible for making and separately maintaining copies of any records stored on the PwC Technology that may be needed by you.

PwC Technology and all materials related to it (including the underlying technology, user interface, algorithm, process, functionality etc.), are confidential and proprietary to PwC. As between the parties, PwC is and shall remain the sole owner of all rights, title and interests therein and thereto (but excluding any information or other content you place in the PwC Technology). You (and any permitted Client Users) may only use the PwC Technology to access, share and view certain information in connection with your receipt of Services, and other than the foregoing permission, no express or implied right or license is granted. Your access to the PwC Technology shall end at the conclusion of the applicable Services. You shall not (and shall not allow any Client User to) misappropriate or infringe any of PwC's rights in PwC Technology, or otherwise do anything that you are not expressly permitted to do under this engagement letter, or which would interfere with PwC's rights to such PwC Technology. PwC reserves the right, at its discretion, to change or discontinue the offerings, content, information, functionality and availability of the PwC Technology.



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Ownership and Use

We are providing these Services and deliverables solely for your use and benefit and pursuant to a client relationship exclusively with you. We disclaim any contractual or other responsibility or duty of care to others based upon these Services or upon any deliverables or advice we provide.

You will own all tangible written material prepared for and delivered to you under this engagement letter, except as follows: we own our working papers, preexisting materials and any general skills, know-how, processes, or other intellectual property (including a non-client specific version of any deliverables) which we may have discovered or created as a result of the Services. You have a nonexclusive, non-transferable license to use such materials included in the deliverables for your own use as part of such deliverables.

In addition to deliverables, we may develop software or electronic materials (including spreadsheets, documents, databases and other tools) to assist us with an engagement. If we make these available to you, they are provided "as is" and your use of these materials is at your own risk.

Confidentiality

"Confidential Information" means non-public information that Client marks as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature. All terms of this engagement letter, including but not limited to fee and expense structure, are considered Confidential Information. Confidential Information does not include any information which (i) is rightfully known to PwC prior to its disclosure; (ii) is released to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by PwC without use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this engagement letter or may be lawfully obtained by PwC from a non-party. PwC will protect the confidentiality of Confidential Information that it receives, except as required by applicable law, statute, rule, regulation or professional standard. If disclosure is required by law, statute, rule or regulation (including any subpoena or other similar form of process), or by professional standards, PwC shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement) provide the Client with prior prompt written notice thereof and, if practicable under the circumstances, allow the Client to seek a restraining order or other appropriate relief.

Our Responsibilities

We will perform the Services in accordance with the Statements on Standards for Tax Services established by the American Institute of Certified Public Accountants. Accordingly, we will not provide an audit or attest opinion or other form of assurance, and we will not verify or audit any information provided to us.

Your Responsibilities

To facilitate our work, you will need to provide the following assistance:



PG&E Corporation
January 13, 2020

You are responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the Services in addressing your needs. You are also responsible for the results achieved from using any Services or deliverables, and it is your responsibility to establish and maintain your internal controls. You will designate a competent member of your management to oversee the Services.

We expect that you will provide timely, accurate and complete information and reasonable assistance, and we will perform the engagement on that basis.

Fees and Expenses

(a) Recurring Tax Services

Our fee is based primarily on the time required by our professionals to complete the engagement, along with several other factors. Amounts billed for Services performed by PwC or the PwC Subcontractors (defined below) shall be considered fees and not expenses and will be billed at rates mutually determined by Client and PwC based upon such factors as complexity, urgency, inherent risks, intellectual property, data integrity, the experience and skill required of the personnel needed to perform and review the Services, and other factors or, as agreed by the parties at the rates set forth in this engagement letter. Hourly rates may be revised from time to time, and the adjusted rates will be reflected in our billings. The following rates are specific to tax engagements between PwC and Client and are only to be used when a fixed fee cannot be agreed.

Partner / Principal	\$625
Director	\$500
Manager	\$400
Senior Associate	\$325
Associate and other staff	\$250
Executive Assistant	\$85

(b) Other Tax Services

Each Statement of Work shall set forth the fees for the Services covered by the Statement of Work.

We also will bill Client for our reasonable out-of-pocket expenses, any applicable sales, use, excise, or value added tax, and PwC's internal per ticket charges for booking travel.

The amount of our fee is based on the assumption that we will receive the information and assistance as detailed throughout this engagement letter. In the event we believe an additional fee is required as the result of the failure of Client to meet any of these requests or for any other reason, we will inform you promptly.



PG&E Corporation
January 13, 2020

Payment Schedule

(a) Recurring Tax Services

Our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due on presentation and expected to be received within 15 days of the invoice date.

(b) Other Tax Services

Our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due on presentation and expected to be received within 15 days of the invoice date.

Termination and Dispute Resolution

This engagement letter has a term of three years; provided, however, that any Services commenced hereunder prior to the end of such term shall continue to remain fully subject to the terms of this engagement letter, notwithstanding that such Services may not be completed until after the end of such term. Either party may terminate the Services by giving notice to that effect. Unless otherwise agreed by the parties, any Statement(s) of Work executed prior to the effective date of such termination or expiration of this engagement letter shall remain in full force and effect in accordance with its terms, including the terms and conditions of this engagement letter, which are incorporated therein by reference. Any provisions of this engagement letter which expressly or by implication are intended to survive its termination or expiration will survive and continue to bind the parties.

Any unresolved dispute relating in any way to the Services or this engagement letter shall be resolved by arbitration. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("Rules") then in effect. The arbitration will be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration panel, and not any federal, state or local court or agency, shall have exclusive authority to resolve any dispute relating to the interpretation, applicability, enforceability or formation of this engagement letter. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the Limitations on Liability provisions below or any other terms in this engagement letter. Judgment on any arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential. You accept and acknowledge that any demand for arbitration arising from or in connection with the Services must be issued within one year from the date you became aware or should reasonably have become aware of the facts that give rise to our alleged liability and, in any event, no later than two years after the cause of action accrued.

This engagement letter and any dispute relating to the Services will be governed by and construed, interpreted and enforced in accordance with the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.



PG&E Corporation
January 13, 2020

Limitations on Liability

Except to the extent finally determined to have resulted from our gross negligence or intentional misconduct, our aggregate liability for all claims, losses, liabilities or damages in connection with this engagement letter or the Services, whether as a result of breach of contract, tort (including negligence) or otherwise, regardless of the theory of liability asserted, is limited to no more than the total amount of annual fees paid to us for the particular Service giving rise to the liability under this engagement letter or, if applicable, the relevant Statement of Work. In addition, we will not be liable in any event for lost profits, consequential, indirect, punitive, exemplary or special damages. Also, we shall have no liability arising from or relating to any third party hardware, software, information or materials selected or supplied by you.

Indemnification

You agree to indemnify and hold PwC and the Beneficiaries (defined below) harmless from and against any and all third party claims, losses, liabilities and damages arising from or relating to the Services or deliverables under this engagement letter, except to the extent finally determined to have resulted from PwC's gross negligence or intentional misconduct relating to such Services and/or deliverables.

Other PricewaterhouseCoopers Firms and Subcontractors

PwC is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of PwC, the "Other PwC Firms"). PwC may draw on the resources of and/or subcontract to its subsidiaries, the Other PwC Firms and/or third party contractors and subcontractors, in each case within or outside of the United States (each, a "PwC Subcontractor") in connection with the provision of Services and/or for internal, administrative and/or regulatory compliance purposes. Client agrees that PwC may provide information PwC receives in connection with this engagement letter to the PwC Subcontractors for such purposes. PwC will be solely responsible for the provision of the Services (including those performed by the PwC Subcontractors) and for the protection of the information provided to the PwC Subcontractors. The PwC Subcontractors and theirs and PwC's respective partners, principals or employees (collectively, the "Beneficiaries") shall have no liability or obligations arising out of this engagement letter. Client agrees to: (a) bring any claim or other legal proceeding of any nature arising from the Services against PwC and not against the Beneficiaries; and (b) ensure or procure that the Subsidiaries do not assert any such claim or other legal proceeding against PwC or the Beneficiaries. If any of the Subsidiaries receive Services under this engagement letter, Client agrees to provide a copy of this engagement letter to such Subsidiaries, and Client will notify them that although the Beneficiaries may interact with them, the delivery of the Services is governed by the terms of this engagement letter (including the liability limitations herein), and Client's Subsidiaries should notify Client of any disputes or potential claims arising from the Services. PwC disclaims any contractual or other responsibility or duty of care to any other subsidiaries or affiliates. While PwC is entering into this engagement letter on its own behalf, this section also is intended for the benefit of the Beneficiaries.



PG&E Corporation
January 13, 2020

Consents to Disclose and Use Client Information

Notwithstanding anything to the contrary in this engagement letter, Client agrees that PwC may disclose Client's current and/or prior years' tax return information to PwC Subcontractors within or outside the United States for the purposes described above. Client authorizes PwC to participate in discussions with and to disclose your information, including your tax return information, to your agents, representatives, administrators or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as you may direct.

Notwithstanding any other provision of this engagement letter, PwC and the Other PwC Firms may use Confidential Information received hereunder, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. PwC and the Other PwC Firms will not use or disclose the Confidential Information in a way that would permit Client to be identified by third parties without Client's consent.

With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing. The foregoing consents are valid until further notice by Client.

Regulatory Matters

Notwithstanding anything to the contrary in this engagement letter, you have no obligation of confidentiality with respect to any portion of any materials, advice or deliverables to the extent they concern the tax structure or tax treatment of any transaction. If Client makes a disclosure pursuant to this paragraph, Client will only disclose information directly related to the tax structure or tax treatment of the transaction and Client will (a) provide PwC with the name of the person to whom the disclosure was made and a description of the information and materials disclosed; (b) notify such person that they may not rely upon such information and that PwC has no obligation, duty, liability or responsibility to such person; and (c) use commercially reasonable efforts to obtain an executed third party access letter from such person, as determined by PwC, other than Client's professional advisors. For purposes of this paragraph, professional advisors do not include any advisors that are providing or may provide insurance, financing, capital in any form, a fairness opinion, or selling or underwriting securities, or who may obtain a financial interest in Client in connection with any advice related to the Services.

Codification of Economic Substance

Federal law (IRC Section 6662(b)) subjects taxpayers to a strict liability penalty equal to 40% (or 20% if adequately disclosed in a tax return) of any underpayment of tax attributable to that portion of a transaction which is determined to lack economic substance under IRC Section 7701(o) or fails to satisfy any other similar rule of law. The higher penalty will be due if the transaction that is determined to lack economic substance is not "adequately disclosed" in the taxpayer's return; therefore, it is important that you advise your tax return preparers of transactions to which this penalty provision might apply, recognizing that no guidance has yet



PG&E Corporation
January 13, 2020

been issued on the substantive aspects of the codified economic substance doctrine. Penalties can also be imposed by states to the extent that state laws have adopted similar provisions.

To the extent that PwC provides any advice with respect to the potential impact of the economic substance doctrine included in IRC Section 7701(o) or similar state provisions or any related penalties that might be imposed, such advice rendered as part of PwC's Services will be based on applicable case law, reasonable interpretation of legislation and available guidance.

In addition, to the extent that PwC provides tax compliance services under this engagement letter, Client is responsible for identifying transactions to which the economic substance doctrine applies and determining whether disclosure should be made, and if so, the adequacy of any disclosure. Unless specifically addressed in a Statement of Work, any additional PwC time spent preparing such disclosures is outside the scope of the Services set forth in a Statement of Work. There is no guidance on the substantive aspects of the codified economic substance doctrine. To the extent that PwC prepares disclosures and/or provide any advice with respect to Client's determination of the economic substance of a transaction and any related penalties that might be imposed, such disclosures prepared and/or advice rendered as part of PwC's Services will be based on applicable case law, reasonable interpretation of legislation and available guidance. The strict liability penalty is not affected by whether the position taken on the return meets standards regarding levels of confidence.

Under IRC Section 6664(c), no exceptions (including the reasonable cause exception) to the imposition of such penalties are available and therefore no advice will protect Client from any such penalties. Therefore, PwC shall not be liable for any federal or state penalties imposed on Client if any portion of a transaction is determined to lack economic substance or fails to satisfy any similar rule of law or if the disclosure of such transaction is determined to be inadequate.

Written Advice

The content of the written advice to be provided during the provision of Services is limited to the matters specifically addressed therein, and unless otherwise agreed in a Statement of Work, does not address any other potential tax consequences, including the potential application of tax penalties to any matter. PwC's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. Client acknowledges that its ability to use PwC's advice for purposes of demonstrating reasonable cause with respect to any tax penalties is based on a variety of factors, and that there can be no guarantee that PwC's advice alone will provide such protection. Furthermore, all advice, including drafts and oral advice, relating to the subject matter of an engagement provided prior to PwC's final written deliverable is preliminary in nature and is not intended to constitute PwC's final advice regarding the matters or transactions to which the written advice relates.

Reportable Transaction Disclosures and Listing Requirements

Certain federal and state regulations require taxpayers to disclose their participation in certain reportable transactions to the taxing authorities. Client shall advise PwC if Client determines that any matter covered by this engagement letter is a reportable transaction that is required to be disclosed. Certain federal and state regulations also require PwC to submit information returns and maintain lists of certain client engagements if PwC is a material advisor to clients that have



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participated in a reportable transaction. Therefore, if PwC determines, after consultation with Client, that Client has participated in a transaction causing PwC to have a registration and/or list maintenance obligation, PwC will place Client's name and other required information on a list. PwC will contact Client if PwC is required to provide Client's name to the U.S. Internal Revenue Service or any state in connection with any matter under this engagement letter.

Certain laws and/or regulations, including those adopted because of the European Union Council Directive (EU) 2018/822 of May 25, 2018, amending Directive 2011/16/EU, require advisors or taxpayers to disclose certain transactions to a tax authority. These laws may require disclosure of certain transactions by PwC or by Other PwC Firms. The parties shall cooperate with each other to allow the filing of such disclosures. If PwC reasonably believes it is required to make such disclosure, PwC will make the disclosure, or where applicable, coordinate with Other PwC Firms, if disclosure is required by Other PwC Firms. Where PwC or Other PwC Firms are required to make such a disclosure, where practicable, PwC will share that disclosure with Client before it is filed.

Federal (Internal Revenue Code Section 6694) and State Preparer Standards

Federal law and certain state laws impose obligations on tax return preparers with respect to a position reported on a tax return or claim for refund that does not meet certain standards regarding levels of confidence. If during the course of this engagement we identify a position that does not meet these standards, we will advise you about your penalty exposure and whether you can avoid penalty through disclosure. If we are preparing the return or claim for refund and it is concluded that disclosure is required, we will prepare the disclosure and provide it to you.

Our work may require consultation with a PwC subject matter specialist to reach and document the level of technical support for the position. We will discuss with you any additional fees that may be incurred as a result of complying with these requirements.

Other Matters

No party to this engagement letter may assign or transfer this engagement letter, or any rights, obligations, claims or proceeds from claims arising under it, without the prior written consent of the other party, and any assignment without such consent shall be void and invalid. If any provision of this engagement letter is found to be unenforceable, the remainder of this engagement letter shall be enforced to the extent permitted by law.

If we perform the Services prior to both parties executing this engagement letter or an applicable Statement of Work, this engagement letter or the applicable Statement of Work shall be effective as of the date we began the Services.

Neither party shall be liable to the other for any delay or failure to perform any of the Services or obligations in this engagement letter due to causes beyond its reasonable control. If PwC is requested or authorized by Client or required by government regulation, regulatory agency, subpoena, or other legal process to produce PwC's deliverables, working papers or personnel for testimony or interview with respect to services PwC performed for Client, Client will reimburse PwC for PwC's and its counsels' expenses and professional time incurred in responding to such a request.



PG&E Corporation
January 13, 2020

You agree we may use your name in experience citations and recruiting materials. This engagement letter supersedes any prior understandings, proposals or agreements with respect to the Services, and any changes must be agreed to in writing.

PwC is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the Services, non-CPA owners may be involved in providing Services under this engagement letter.

* * * * *

We are pleased to have the opportunity to provide services to you. If you have any questions about this engagement letter, please discuss them with me at the number below. If you have reviewed this engagement letter in its entirety and the Services and terms outlined in the engagement letter are acceptable to you, please sign and date the engagement letter as provided and return it to the undersigned as requested.

Very truly yours,

PricewaterhouseCoopers LLP

By: 9143EE0EBC46459...

Josh Arnold, Partner
(415) 513-3989

Attachments:

Exhibit A - Sample Statement of Work



PG&E Corporation
January 13, 2020

EXHIBIT A

SAMPLE FORM OF STATEMENT OF WORK

This Statement of Work ("SOW") dated [SOW Date] is governed by and subject to the provisions of the engagement letter dated January 13, 2020 (the "Engagement Letter"), the terms of which are incorporated herein, between PG&E Corporation ("you" or "Client") and PricewaterhouseCoopers LLP ("we" or "us" or "PwC"). The term "Client" in the Engagement Letter shall include the entity(ies) signing this SOW. Any terms used in this SOW and not otherwise defined will have the same meaning as in the Engagement Letter. If there is a conflict between the Engagement Letter and the SOW, this SOW shall prevail.

I. PURPOSE AND SCOPE

This SOW covers [describe project generally]. This SOW sets forth the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES

2.1 Services to be provided by PwC:

2.2 Additional provisions applicable to the Services:

2.3 Deliverables:

2.4 Client's Responsibilities:

2.5 Timing:

The timing of the Services is as follows:

Project Start Date:

Estimated Project
Completion Date:

III. RESOURCES ASSIGNED

The PwC personnel assigned to provide Services and deliverables under this SOW are as follows:

IV. FEES, EXPENSES AND PAYMENT

4.1 Professional Fees and Expenses:

4.2 Payment Terms:

Each of the parties has caused this SOW to be executed on its behalf by its duly authorized representative as of the date first above written.



PG&E Corporation
January 13, 2020

PricewaterhouseCoopersLLP

**PG&E Corporation, on behalf of itself
and its Subsidiaries**

By:

Name/Title:

Date:

By:

Name/Title:

Date:
